



The Commonwealth of Massachusetts

PUBLIC DOCUMENT #6

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF THE STATE AUDITOR
ANNUAL REPORT
FISCAL YEAR ENDED JUNE 30, 1980

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*From the Office of
State Auditor Thaddeus Buczyko*

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I. FOREWORD

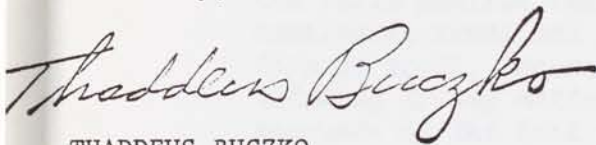
In accordance with the provisions of Section 12 of Chapter 11 of the General Laws, I hereby submit the following report on the audit activities of the Department of the State Auditor.

As noted in last year's annual report a reorganization of the management structure of the department was accomplished in order to increase the amount of field supervision by senior staff members and to speed up the reviewing process of audit reports. The program has been clearly successful insofar as field supervision by experienced staff members is concerned. The newer and less experienced staff members now have their questions answered more promptly, reports are being edited to a great extent in the field, and performance is enhanced by the presence of first-line managers. The smaller and medium-sized reports are handled in a shorter time than previously. The larger and more critical reports still take several months to go through the administrative process, partly because of our policy of encouraging agencies to furnish us with a written response to our audit findings. In fairness to these agencies we publish their responses in the report but lengthy delays are often experienced before the response is received and the subsequent editing can take place to fit the response into the report.

Actions by the federal government in recent years have resulted in expanding the audit responsibilities of state auditors. As a result of pressures to audit in accordance with mandates and guidelines of the Office of Revenue Sharing, the Office of Management and Budget and the General Accounting Office, we have been sending key personnel to attend seminars to become better acquainted with federal audit requirements. The development by the federal government of the "single audit" concept, of techniques to audit for fraud, waste and abuse, and of performance auditing results in greatly expanded scopes of audits for all state auditors. The now widespread use of data processing equipment for record

keeping requires training of personnel in specialized audit procedures for proper audit coverage. Each new challenge is met with the development of measures to satisfactorily accomplish our audit requirements. Training sessions for staff members, the employment of highly qualified personnel, the creation of a climate which fosters pride in workmanship, all are factors contributing to the high quality of work performed by the department. We face the future with growing confidence that, given the budgetary resources, we will be able to meet our growing audit commitments. A summarization of the activities and accomplishments of the Department of the State Auditor is hereby presented.

Sincerely,

A handwritten signature in cursive script, reading "Thaddeus Buczko". The signature is written in dark ink and is positioned above the typed name and title.

THADDEUS BUCZKO
State Auditor

II. INTRODUCTION

The election of an auditor is provided for by Article XVII of the Articles of Amendment to the Constitution of the Commonwealth of Massachusetts.

The Department of the State Auditor operates under the authority granted by Chapter 11 of the General Laws, as amended. Sections 12 and 13 of said Chapter 11 state as follows:

"Section 12. The department of the state auditor shall make an audit as often as the state auditor determines it necessary, but in no event less than once in every two years of the accounts of all departments, offices, commissions institutions, and activities of the commonwealth, including those of districts and authorities created by the general court, and including those of the income tax division of the department of corporations and taxation, and for said purpose the authorized officers and employees of said department of the state auditor shall have access to such accounts at reasonable times and said department may require the production of books, documents and vouchers, except tax returns, relating to any matter within the scope of such audit. The accounts of the last named department shall be subject at any time to such examination as the governor and council or the general court may order. Said department shall comply with any written regulations, consistent with law, relative to its duties made by the governor and council. This section shall not apply to the accounts of state officers which the director of accounts of the department of corporations and taxation is required by law to examine. The department of the state auditor shall, in any audit of the executive office of human services or any agency thereof, refer to the fraudulent claims commission any case coming to its attention in the course of such audit which appears to involve fraud. In any such audit the department of the state auditor is hereby authorized to examine the records of vendors to verify bills submitted to the executive office of human services or any agency thereof to the extent necessary to determine the propriety and accuracy of their charges against the commonwealth. The department of the state auditor shall keep no books or records except records of audits made by it, and its annual report shall relate only to such audits. The examination of the accounts of districts and authorities required by this section shall be made in addition to any audit required by the law creating such district or authority.

"Section 13. The state auditor may enter into agreements or contracts with the federal government or its agencies, or state agencies, acting in behalf thereof for the purpose of conducting mutual financial audits of programs funded in whole or in part by the federal government and carried out by agencies of the commonwealth. Such audits shall be undertaken only after related contracts or agreements between the parties have been filed with the joint legislative committee on federal financial assistance and funds received in accordance with such agreements have been deposited with the state treasurer into a separate account and expended solely for the purpose of this section. The costs of these audits shall not exceed the amount of funds received therefor and for these purposes may be expended without appropriation and providing further that the commonwealth shall receive the maximum reimbursement for the cost of providing group insurance, workmen's compensation and retirement benefits. The term of employment of any individual hired by the state auditor under the provisions of this section shall be expressly limited in duration by the availability of federal funds. The term of employment shall expire on the date of expiration of the federal funds."

The Department of the State Auditor comprises four divisions made up of twelve districts or the equivalent thereof as well as several sections dealing with specialized areas of concern.

All requirements of the law relating to the duties and functions of the State Auditor have been carefully complied with for the fiscal year ending June 30, 1980.

III. LEGISLATIVE ACTIVITIES

It was an active legislative year for this department. There were several pieces of legislation filed on behalf of this department that would broaden the scope of our auditing responsibility and strengthen the findings and recommendations made by the department.

We were successful in our effort to amend the State statutes enabling us to expand the department's responsibility to audit the records of vendors doing business with the Executive Office of Human Services and its subagencies. Previously, we were limited to auditing the records of only those vendors who were doing business with the Department of Public Welfare. We hope to be successful on the refiling of a bill that would mandate responses from audited agencies on critical findings contained in audit reports. We will also be refiling bills that would give this department subpoena power, establish a Bureau of Vendor Audits, and enable the Department to audit private educational foundations affiliated with State colleges and universities.

The Department of the State Auditor is increasingly being called upon to assess and evaluate the worth and effect of existing State agencies and programs. It is our intention to continue to seek the necessary legislative and financial resources to carryout the responsibilities of this office.

IV. PERFORMANCE AUDITING

The Department of the State Auditor conducts broad scope performance audits of state agencies, programs, and systems. Depending on circumstances of each audit engagement, the scope of audits may encompass (1) financial transactions; (2) compliance with established statutes, policies and procedures; (3) economy and efficiency of resource utilization; (4) effectiveness in achieving programmatic and organizational objectives; or (5) such combinations of the foregoing areas of concern as particular audit subjects warrant.

During the forthcoming year, as in the year just ended one of the Department's key priorities will be to continue strengthening its capacity to perform broad scope performance audits of economy, efficiency and effectiveness in state government operations.

In October 1979, the Department issued a comprehensive performance audit of the Commonwealth's centralized purchasing system. Citing tens of millions of dollars in waste each year, the audit report recommended fundamental changes in the purchasing system's organizational structure, procedures, management controls and personnel training and development programs. Since publication of the audit report, the administration has changed the state purchasing system's top management and has initiated basic changes in purchasing policies. A follow-up performance audit on the implementation of improvements needed in the state's purchasing system is scheduled for completion in early 1981.

Performance audit projects scheduled for completion before or shortly after January 1, 1981, involve (a) state level training programs for local financial management officials, (b) management of student activity funds at higher education institutions, (c) management controls on local housing authority expenditures, and (d) inventory management systems at state college and university residence halls.

V. COMPUTER AUDITING

The growing presence of the computer in data information systems has been quite significant in recent years. In particular, the extensive use of the computer in financial management systems has required that certain additional responsibilities be placed upon the auditing profession. The United States Accounting Office issued three supplemental standards, effective January 1, 1980, to address EDP auditing. There is now a requirement to review the controls and applications of existing systems. The solo approach of auditing "around" the computer system can no longer be taken. In addition, auditors must actively participate in reviewing the design and development of new data processing systems or applications.

The utilization of the computer in financial management systems has not altered audit objectives. The basic objective of auditing remains as that of expressing an opinion. That opinion, obviously, must be based upon sufficient evidence attained through a careful review of the financial management system's structure and operations. For those systems which are automated in part or whole, the review of data processing is an audit requirement that can not be ignored.

Automated accounting systems necessitate different audit techniques than those strictly applicable to manual systems. The reason stems from the nature and complexity of data processing systems. Although the fundamentals and principles of accounting remain intact, certain accounting tasks are now embedded in the system's software. Further, the very complexity of the systems themselves reveal that there is no one precise method to audit a computer system. Understandably, the composition and mix of standard and EDP audit techniques requires substantive knowledge of computer-based systems and EDP audit techniques. This knowledge must be carefully and thoroughly developed.

In fiscal year 1980, the Department of the State Auditor undertook steps to address the needs of auditing computer-based financial management systems. An EDP Audit Team was organized and its development was initiated. Efforts in its beginning stages were focussed on planning, identifying training requirements, and research and development. This planning process identified projects to be started in fiscal year 1981 such as the inventory of hardware and software across the Commonwealth, implementation of data processing as a tool for EDP auditing and assistance to financial compliance audits where systems have been automated.

VI... DIVISION OF STATE AUDITS

The Division of State Audits makes careful annual or biennial audits of the accounts of all departments, offices, commissions, institutions and activities of the Commonwealth. In addition, the Division makes special cash audits at the request of State agency heads in order to provide an orderly change-over in the custodianship of funds from one State employee to another.

Funds and property administered by agencies of the Commonwealth amount to several billions of dollars and consist principally of assets belonging to the Commonwealth; however, substantial amounts of Federal grants and trust funds are also administered by various Commonwealth agencies. Through the years, there has been a consistent growth of funds and property in all three categories. Also the Legislature has expanded on-going programs considerably and has established new State agencies to administer new programs. As a result, the audit responsibility of the Division of State Audits has grown considerably through the years.

The Department of the State Auditor assumed responsibility for auditing the Trial Court System of Massachusetts on July 1, 1979. Prior to this date, audit responsibility rested with the Bureau of Accounts, Department of Revenue. In assuming this responsibility, the Department of the State Auditor has formed an audit district (District XI) comprised of 19 auditors in four geographic locations whose primary responsibility is to conduct audits at the various courts throughout the Commonwealth. District XI is responsible for audits of the Judicial Branch as follows:

<u>AUDIT RESPONSIBILITY</u>	<u>TOTAL</u>
Supreme Judicial Court	1
Appeals Court	1
Superior Courts	15
Superior Court Probation Offices	15
Probate and Family Courts	14
Probate and Family Court Probation Offices	14

<u>AUDIT RESPONSIBILITY</u>	<u>TOTAL</u>
District Courts	68
District Court Probation Offices	68
Municipal Courts	2
Municipal Court Probation Offices	2
Juvenile Courts	4
Juvenile Court Probation Districts	6
Housing Courts	2
District Attorneys	<u>11</u>
TOTAL AUDIT LOCATIONS	<u>223</u>

At the present time there are 3 auditors assigned to District XI who work out of each of the following geographic areas; Western Massachusetts (District I), Central Massachusetts (District II) and the South Shore/Cape and the Islands (District III); and 10 auditors assigned to the Boston/Greater Boston Area.

The Department of the State Auditor conducted a Count and Balance of Cash of the Trial Court of Massachusetts, the Massachusetts Appeals Court, and the Supreme Judicial Court of Suffolk County during the month of July, 1979. This was a major undertaking which required 166 field auditors working 1,362 man days at 216 locations throughout the Commonwealth.

Presently, auditors assigned to District XI are conducting cash audits at various court locations. The cash audits do not reflect appropriation expenditure data but rather are audits of receipts and disbursements for specified periods.

Standard audits, which will incorporate appropriation expenditure data as well as cash receipts and disbursements, of the Trial Court System will begin in fiscal year 1981. It is anticipated that all audits assigned to District XI will be performed on a biennial basis.

During the 1980 fiscal year 238 audits were completed by the Division of State Audits.

STATE AUDITS FOR 1980 FISCAL YEAR

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Governor and Council:			
Civil Defense Agency	July 1, 1978	June 30, 1979	80-2-S-16
Commission on Status of Women	July 1, 1978	June 30, 1979	80-7-S-366
Governors Highway Safety Bureau	July 1, 1977	June 30, 1979	80-7-S-38
Military Division of the Executive Department	July 1, 1978	June 30, 1979	80-7-S-57
New England Regional Commission	July 1, 1978	June 30, 1979	80-7-S-61
Constitutional Offices:			
Department of the Attorney General:			
Administration	July 1, 1978	June 30, 1979	80-11-S-72
Commission on Uniform State Laws	July 1, 1978	June 30, 1979	80-11-S-73
Obscene Literature Control Commission	July 1, 1977	June 30, 1979	80-11-S-75
Department of the State Secretary:			
Elections Division	July 1, 1978	June 30, 1979	80-7-S-82
Massachusetts Historical Commission	July 1, 1978	June 30, 1979	80-7-S-83
Office of Campaign and Political Finance	July 1, 1978	June 30, 1979	80-11-S-865
Records Conservation Board	July 1, 1978	June 30, 1979	80-11-S-84
Department of the State Treasurer:			
Administration	July 1, 1978	June 30, 1979	80-7-S-85
State Board of Retirement	July 1, 1977	June 30, 1978	80-7-S-88
State Lottery Commission	Jan. 1, 1978	Dec. 31, 1978	80-7-S-89
Executive Office for Administration and Finance:			
Office of the Commissioner	July 1, 1978	June 30, 1979	80-7-S-27
Bureau of Accounts	July 1, 1978	June 30, 1979	80-7-S-144
Bureau of Building Construction	July 1, 1978	June 30, 1979	80-7-S-25
Bureau of Welfare Auditing	July 1, 1978	June 30, 1979	80-7-S-31
Central Services Division:			
Bureau of Administrative Services	July 1, 1978	June 30, 1979	80-7-S-24
Bureau of State Buildings	July 1, 1978	June 30, 1979	80-7-S-26
Comptrollers Division - Administration	July 1, 1977	June 30, 1979	80-7-S-28
Board of Teachers Retirement	July 1, 1977	June 30, 1978	80-7-S-163
Contributory Retirement Appeal Board	July 1, 1978	June 30, 1979	80-7-S-22
Criminal History Systems Board	July 1, 1978	June 30, 1979	80-7-S-857
Division of Employee Relations	July 1, 1978	June 30, 1979	80-7-S-369
Financial Statements of Commonwealth	July 1, 1978	June 30, 1979	80-7-S-993
Department of Revenue	July 1, 1976	June 30, 1978	78-7-S-142
Appellate Tax Board	July 1, 1978	June 30, 1979	80-7-S-143
Division of Personnel Administration	July 1, 1978	June 30, 1979	80-7-S-373
Fiscal Affairs Division	July 1, 1978	June 30, 1979	80-7-S-30
Government Land Bank	July 1, 1978	June 30, 1979	80-7-S-340
Group Insurance Commission	July 1, 1978	June 30, 1979	80-7-S-40
Massachusetts Commission Against Discrimination	July 1, 1978	June 30, 1979	80-7-S-45
Motor Vehicle Management Bureau	July 1, 1978	June 30, 1979	80-7-S-934
Old State House	July 1, 1978	June 30, 1979	80-7-S-62
Purchasing Agents Division	July 1, 1978	June 30, 1979	80-7-S-33
Retirement Law Commission	July 1, 1978	June 30, 1979	80-7-S-63

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Executive Office of Consumer Affairs:			
Alcoholic Beverages Control Commission	July 1, 1977	June 30, 1979	80-6-S-11
Department of Banking and Insurance:			
Division of Insurance	July 1, 1978	June 30, 1979	80-6-S-101
Division of Savings Bank Life Insurance	Nov. 1, 1978	Oct. 31, 1979	80-6-S-102
Division of Registration	July 1, 1978	June 30, 1979	80-6-S-105
Boards of Registration:			
Architects	July 1, 1978	June 30, 1979	80-6-S-106
Barbers	July 1, 1978	June 30, 1979	80-6-S-107
Dental Examiners	July 1, 1978	Nov. 11, 1979	80-6-S-109
Dispensing Opticians	July 1, 1978	June 30, 1979	80-6-S-110
Electricians	July 1, 1978	June 30, 1979	80-6-S-111
Electrologists	July 1, 1978	June 30, 1979	80-6-S-112
Enbalming and Funeral Directors	July 1, 1978	June 30, 1979	80-6-S-113
Hairdressers	July 1, 1978	June 30, 1979	80-6-S-114
Health Officers	July 1, 1978	June 30, 1979	80-6-S-115
Landscape Architects	July 1, 1978	June 30, 1979	80-6-S-116
Medicine	July 1, 1978	June 30, 1979	80-6-S-117
Nursing	July 1, 1978	June 30, 1979	80-6-S-118
Operators of Waste Water Treatment Facilities	July 1, 1978	June 30, 1979	80-6-S-121
Pharmacy	July 1, 1978	June 30, 1979	80-6-S-123
Podiatry	July 1, 1978	June 30, 1979	80-6-S-125
Professional Engineers and Land Surveyors	July 1, 1978	June 30, 1979	80-6-S-126
Public Accountancy	July 1, 1978	June 30, 1979	80-6-S-128
Radio and Television Technicians	July 1, 1978	June 30, 1979	80-6-S-129
Real Estate Brokers and Salesmen	July 1, 1978	June 30, 1979	80-6-S-130
Sanitarians	July 1, 1978	June 30, 1979	80-6-S-131
Social Workers	July 1, 1978	June 30, 1979	80-6-S-954
Department of Public Utilities:			
Administration	July 1, 1978	June 30, 1979	80-6-S-307
Commercial Motor Vehicles Division	July 1, 1978	June 30, 1979	80-6-S-308
Executive Office of Educational Affairs:			
Office of the Secretary	Jan. 29, 1979	Nov. 5, 1979	80-10-S-3
Advisory Council on Education	Jan. 29, 1979	Apr. 16, 1980	80-10-S-156
Art Commission for the Commonwealth	July 1, 1978	June 30, 1979	80-10-S-14
Council on the Arts and Humanities	May 14, 1979	Jan. 28, 1980	80-10-S-161
Education Compact Council of Massachusetts	Feb. 12, 1979	Nov. 5, 1979	80-10-S-35
George Fingold Library	Dec. 21, 1978	June 30, 1979	80-10-S-37
Massachusetts Advisory Council on Vocational Technical Education	May 31, 1979	Feb. 21, 1980	80-10-S-43
New England Board of Higher Education	July 1, 1977	June 30, 1979	80-10-S-60
Department of Education:			
Board of Education and Commissioners Office	Dec. 12, 1977	June 30, 1979	80-10-S-157
Bureau of Library Extension (Board of Library Commissioners)	Jan. 8, 1979	Dec. 17, 1979	80-10-S-165
Division of Occupational Education	Dec. 12, 1977	June 30, 1979	80-10-S-167
Division of Special Education	July 1, 1977	June 30, 1979	80-10-S-172
Division of Curriculum and Instruction	Dec. 12, 1977	June 30, 1979	80-10-S-164
Division of School Facilities and Related Services	July 1, 1978	June 30, 1979	80-10-S-169

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Board of Trustees of State Colleges:			
Division of State Colleges	July 1, 1978	June 30, 1979	80-10-S-175
State Colleges:			
Bridgewater	July 1, 1978	Aug. 31, 1979	80-3-S-177
Fitchburg	July 1, 1978	June 30, 1979	80-2-S-178
Framingham	July 1, 1978	June 30, 1979	80-2-S-179
Mass. College of Art	May 13, 1978	July 30, 1979	80-10-S-181
Massachusetts Maritime Academy	Apr. 1, 1979	Mar. 31, 1980	80-3-S-182
North Adams	July 1, 1978	June 30, 1979	80-1-S-183
Salem	July 5, 1978	Dec. 31, 1979	80-10-S-184
Westfield	July 1, 1978	June 30, 1979	80-1-S-185
Worcester	July 1, 1978	June 30, 1979	80-2-S-186
Southeastern Massachusetts University	July 1, 1978	June 30, 1979	80-3-S-210
Massachusetts Board of Regional Community Colleges	July 5, 1978	Mar. 18, 1980	80-10-S-189
Community Colleges:			
Berkshire	July 1, 1978	June 30, 1979	80-1-S-190
Bristol - Fall River	Jan. 1, 1979	Oct. 31, 1979	80-3-S-191
Bunker Hill Community College	July 1, 1977	June 30, 1979	80-10-S-192
Cape Cod - Barnstable	Nov. 1, 1978	Oct. 31, 1979	80-3-S-193
Greenfield	July 1, 1978	June 30, 1979	80-1-S-194
Massasoit - Brockton	Jan. 19, 1979	Feb. 13, 1980	80-3-S-197
Mass. Bay Community College	Oct. 18, 1977	Sep. 30, 1979	80-10-S-196
Mount Wachusett - Gardner	July 1, 1978	June 30, 1979	80-2-S-200
North Shore Community College	Nov. 28, 1977	June 30, 1979	80-10-S-202
Quinsigamond - Worcester	July 1, 1978	June 30, 1979	80-2-S-203
Roxbury Community College	July 1, 1977	June 30, 1979	80-10-S-204
Springfield Technical	July 1, 1978	June 30, 1979	80-1-S-205
Executive Office of Elder Affairs:			
Office of the Secretary	July 1, 1978	June 30, 1979	80-6-S-4
Executive Office of Environmental Affairs:			
Division of Conservation Services	July 1, 1978	June 30, 1979	80-6-S-278
Division of Law Enforcement	July 1, 1978	June 30, 1979	80-6-S-281
World War II, Korean Emergency and Vietnam Conflict Memorial Commission	Mar. 15, 1979	Apr. 7, 1980	80-3-S-71
Department of Environmental Management:			
Administration Section	July 1, 1978	June 30, 1979	80-6-S-276
Bureau of Solid Waste Disposal	July 1, 1978	June 30, 1979	80-6-S-501
Division of Forests and Parks	July 1, 1978	June 30, 1979	80-6-S-280
Division of Water Resources	July 1, 1978	June 30, 1979	80-6-S-286
Department of Environmental Quality Engineering:			
Office of the Commissioner	July 1, 1978	June 30, 1979	80-6-S-456
Bureau of Environmental Sanitation	July 1, 1978	June 30, 1979	80-6-S-293
Lawrence Experimental Station	July 1, 1978	June 30, 1979	80-6-S-294
Pesticide Board	Jan. 19, 1978	June 30, 1979	80-6-S-467
Wetlands Regulation Division	July 1, 1978	June 30, 1979	80-6-S-462
Department of Fisheries, Wildlife and Recreational Vehicles:			
Division of Fisheries and Wildlife	June 1, 1978	July 30, 1979	80-6-S-279
Public Access Board	Jan. 3, 1978	Aug. 6, 1979	80-6-S-288

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Food and Agriculture:			
Office of the Commissioner	Sep. 1, 1977	June 30, 1979	80-6-S-91
Division of Animal Health	Sep. 1, 1977	June 30, 1979	80-6-S-92
Division of Dairying and Animal Husbandry	Sep. 1, 1977	June 30, 1979	80-6-S-93
Division of Fairs	Sep. 1, 1977	June 30, 1979	80-6-S-94
Division of Markets	Sep. 1, 1977	June 30, 1979	80-6-S-95
Division of Plant Pest Control	Sep. 1, 1977	June 30, 1979	80-6-S-96
Division of Poultry and Poultry Products	Sep. 1, 1977	June 30, 1979	80-6-S-97
Division of Milk Control	Oct. 19, 1977	July 17, 1979	80-6-S-98
State Reclamation Board	Sep. 26, 1977	Sep. 6, 1979	80-6-S-99
Milk Regulation Board	Dec. 6, 1977	Jan. 4, 1978	80-6-S-58
Department of Metropolitan District Commission:			
Administration Section	July 1, 1978	June 30, 1979	80-6-S-271
Engineering Division	July 1, 1978	June 30, 1979	80-6-S-272
Parks Division	July 1, 1978	June 30, 1979	80-6-S-273
Sewerage Division	July 1, 1978	June 30, 1979	80-6-S-274
Water Division	July 1, 1978	June 30, 1979	80-6-S-275
Executive Office of Human Services:			
Health Facilities Appeals Board	Oct. 27, 1977	May 8, 1980	80-5-S-829
Mass. Commission for the Blind	Mar. 29, 1978	July 1, 1979	80-5-S-51
Soldiers' Home in Holyoke	July 1, 1978	June 30, 1979	80-1-S-64
Department of Corrections:			
Consolidated Prison Industries - Norfolk	Inception	July 30, 1979	80-3-S-1002
The Parole Board	May 31, 1978	Mar. 10, 1980	80-5-S-154
Massachusetts Correctional Institutions:			
Southeastern Correctional Institute - Bridgewater	July 1, 1978	Aug. 27, 1979	80-3-S-990
Bridgewater	Jan. 16, 1979	Dec. 11, 1979	80-3-S-146
MCI Concord	July 6, 1977	Sep. 12, 1979	80-5-S-147
Framingham	July 1, 1978	June 30, 1979	80-2-S-148
Norfolk	Jan. 23, 1980	Mar. 18, 1980	80-3-S-150
Bay State Correctional Center - Norfolk	Aug. 1, 1979	July 24, 1980	80-3-S-991
Walpole	July 1, 1978	June 30, 1979	80-3-S-152
Warwick	June 21, 1979	Oct. 31, 1979	80-1-S-153
Pre-Release Guidance Center - Boston	Mar. 20, 1978	Apr. 11, 1980	80-5-S-835
Minimum Security Correctional Institute - Boston	Apr. 28, 1978	Dec. 10, 1979	80-5-S-927
Pre-Release Guidance Center at Medfield, Norfolk, and MCI Plymouth	July 1, 1978	May 21, 1980	80-3-S-888
Reception Diagnostic Center - Norfolk	Apr. 26, 1979	Mar. 3, 1980	80-3-S-155
Department of Mental Health:			
Administrative Offices:			
District III - Waltham	Oct. 24, 1977	Feb. 29, 1980	80-5-S-239
District IV - Danvers	July 17, 1978	May 1, 1980	80-5-S-240
District V - Brockton	July 1, 1978	June 30, 1979	80-3-S-243
Mental Health Centers:			
Cape Cod and Islands Mental Health and Retardation Center	July 1, 1976	July 16, 1979	80-3-S-992
Cambridge - Somerville - Mental Health Center	Nov. 14, 1977	Nov. 15, 1979	80-5-S-246
Dr. John C. Corrigan	Sep. 13, 1978	Nov. 5, 1979	80-3-S-251
Massachusetts Mental Health Center	Jan. 17, 1978	July 13, 1979	80-5-S-258

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Irving R. Glavin Regional Center - Shrewsbury	July 1, 1978	June 30, 1979	80-2-S-863
Multi-Service Center - Brockton	May 10, 1979	May 1, 1980	80-3-S-853
Dr. Harry C. Solomon Mental Health Center	June 6, 1978	Mar. 5, 1980	80-5-S-250
Treatment Center at Massachusetts Correction Institution - Bridgewater	Mar. 22, 1979	Apr. 16, 1980	80-3-S-497
Rehabilitation Centers:			
John T. Berry - North Reading	July 1, 1978	June 30, 1979	80-5-S-257
Charles V. Hogan - Danvers	July 3, 1978	Dec. 18, 1979	80-5-S-247
Gardner-Athol Mental Health Center	June 13, 1977	June 31, 1979	80-2-S-862
Monson Developmental Center	July 1, 1978	June 30, 1979	80-1-S-262
Rutland Heights Psychiatric Unit	July 1, 1978	June 30, 1979	80-2-S-944
State Hospitals:			
Cushing - Framingham	July 1, 1978	June 30, 1979	80-2-S-248
Danvers	May 10, 1978	Oct. 2, 1979	80-5-S-249
Foxborough	Mar. 1, 1979	Oct. 31, 1979	80-5-S-254
Medfield	July 1, 1978	June 30, 1979	80-2-S-259
Metropolitan State Hospital	May 15, 1978	Jan. 31, 1980	80-5-S-261
Northampton	July 1, 1978	June 30, 1979	80-1-S-263
Northampton Center for Children & Families	July 1, 1978	June 30, 1979	80-1-S-868
Taunton	July 2, 1978	Oct. 2, 1979	80-3-S-266
Tewksbury State Hospital	Mar. 20, 1978	July 10, 1979	80-5-S-304
Westborough	July 1, 1978	June 30, 1979	80-2-S-268
Worcester	July 1, 1978	June 30, 1979	80-2-S-269
State Schools:			
Paul A. Dever - Taunton	July 1, 1978	June 30, 1979	80-3-S-264
Wrentham	Nov. 1, 1978	Oct. 31, 1979	80-3-S-270
Department of Public Health:			
Bureau of:			
Administration	Aug. 3, 1978	Nov. 5, 1979	80-5-S-290
Chronic Disease Control	Aug. 3, 1978	Nov. 5, 1979	80-5-S-291
Consumer Products Protection	Aug. 3, 1978	Nov. 5, 1979	80-5-S-292
Health Services	Aug. 3, 1978	Nov. 5, 1979	80-5-S-295
Hospital Facilities	Aug. 3, 1978	Nov. 5, 1979	80-5-S-296
Tuberculosis and Institutions	Aug. 3, 1978	Nov. 5, 1979	80-5-S-297
Institute of Laboratories	Aug. 3, 1978	Nov. 5, 1979	80-5-S-298
Office of Health Statistics and Analysis	Nov. 3, 1978	Apr. 2, 1980	80-5-S-915
Lakeville Hospital	Nov. 14, 1978	Nov. 13, 1979	80-3-S-299
Pondville Hospital	May 1, 1979	May 13, 1980	80-3-S-302
Rutland Heights Hospital	July 1, 1978	June 30, 1979	80-2-S-303
Western Massachusetts Hospital - Westfield	July 1, 1978	June 30, 1979	80-1-S-305
Department of Public Welfare:			
Department of Public Welfare	Feb. 1, 1978	June 30, 1979	80-4-S-310
Rest Homes	No specific audit period		80-4-S-310-1
Child Support Enforcement Unit	July 1, 1978	June 30, 1979	80-4-S-310-6
Special AFDC and General Relief Project			80-310(ML-1)
Department of Youth Services:			
Stephen L. French Forestry Camp - Brewster	June 20, 1979	May 20, 1980	80-3-S-522
Executive Office of Manpower Affairs:			
Office of the Secretary	July 1, 1978	June 30, 1979	80-9-S-7
Commission on the Employment of the Handicapped	June 4, 1979	Feb. 18, 1980	80-9-S-17

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Commerce and Development:			
Administration	July 1, 1978	June 30, 1979	80-9-S-133
Massachusetts Industrial Mortgage Insurance Agency	July 1, 1978	June 30, 1979	80-9-S-410
Massachusetts Science and Technology Foundation now called Mass. Technology Development Corp.	July 1, 1978	June 30, 1979	80-9-S-136
Department of Labor and Industries:			
Administration	July 1, 1978	June 30, 1979	80-9-S-217
Division of:			
Employment Security	July 1, 1978	June 30, 1979	80-9-S-221
Industrial Accidents	July 1, 1978	June 30, 1979	80-9-S-222
Industrial Accident Rehabilitation Board	July 1, 1978	June 30, 1979	80-9-S-229
Joint Labor Management Committee	July 1, 1977	June 30, 1979	80-9-S-1018
Labor Relations Commission	July 1, 1978	June 30, 1979	80-9-S-230
Office of Self-Insurance	July 1, 1978	June 30, 1979	80-9-S-223
Executive Office of Public Safety:			
Office of the Secretary	Feb. 12, 1979	June 9, 1980	80-9-S-8
Boxers' Fund Board	July 1, 1978	June 30, 1979	80-9-S-15
Department of Public Safety	July 1, 1978	June 30, 1979	80-9-S-306
Massachusetts Criminal Justice Training Council	July 1, 1978	June 30, 1979	80-9-S-53
Motor Vehicle Insurance Merit Rating Board	July 1, 1978	June 30, 1979	80-9-S-906
Registry of Motor Vehicles	July 1, 1978	June 30, 1979	80-9-S-511
Executive Office of Transportation and Construction:			
Office of the Secretary	July 1, 1978	June 30, 1979	80-9-S-9
Mass. Aeronautics Commission	July 1, 1978	June 30, 1979	80-9-S-44
Department of Public Works:			
Highway Division	Apr. 1, 1979	Mar. 30, 1980	80-9-S-506
Judiciary:			
Barnstable County Probate and Family Court	Jan. 23, 1979	June 30, 1979	80-11-S-110-C
Bristol County Juvenile Court	May 25, 1978	Apr. 22, 1980	80-11-S-131-C
Charlestown Division - District Court Dept. (Charlestown District Court and Probation Office)	July 11, 1978	June 30, 1979	80-11-S-212-C
Chicopee Division - District Court Dept. (Chicopee District Court and Probation Office)	Nov. 27, 1978	June 30, 1979	80-11-S-44-C
Dorchester District Court and Probation Office	Jan. 31, 1979	June 30, 1979	80-11-S-206-C
First Barnstable Division - District Court Dept. (Barnstable District Court and Probation Office)	Jan. 10, 1979	June 30, 1979	80-11-S-108-C
First Eastern Worcester Division - District Court Dept. (Westborough District Court and Probation Office)	Feb. 23, 1979	June 30, 1979	80-11-S-86-C
First Southern Worcester Division - District Court Dept. (Dudley District Court and Probation Office)	Feb. 1, 1979	June 30, 1979	80-11-S-59-C
Hampden County Superior Court and Probation Office	Apr. 13, 1979	June 30, 1979	80-11-S-31-C

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Middlesex County Probate and Family Court - Support Collection Program (Probation Court) Newton Division - District Court Dept. (Newton District Court and Probation Office)	Aug. 7, 1977	July 31, 1979	80-11-S-195-C
Norfolk Superior Court and Probation Office	July 7, 1977	June 30, 1979	80-11-S-176-C
Report on the Count and Balance of Cash of the Trial Court of Massachusetts, the Massachusetts Appeals Court and the Supreme Judicial Court for Suffolk County	July 11, 1978	June 30, 1979	80-11-S-184-C
Southern Worcester Juvenile Probation District	As of June 30, 1979		80-11-S-2000-C
Western Hampden Division (Westfield District Court and Probation Office)	Apr. 1, 1979	May 20, 1980	80-11-S-65-C
	Mar. 19, 1979	June 30, 1979	80-11-S-48-C
Judiciary - Cash Counts:			
Amesbury District Court and Probation Office	May 31, 1980		80-11-S-145C
Ayer Probation Office	June 20, 1980		80-11-S-1149C
Salem District Court and Probation Office	Apr. 1, 1980		80-11-S-1151C
Somerville District Court and Probation Office	Mar. 29, 1980		80-11-S-1142C
West Wareham District Court	Apr. 11, 1980		80-11-S-1200C
Legislature:			
Sergeant-at-Arms	July 1, 1978	June 30, 1979	80-7-S-235

VII. DIVISION OF AUTHORITY AUDITS

The Division of Authority Audits performs audits on all authorities, agencies and commissions which are established by the General Court but not funded by appropriations from the Commonwealth.

These would include housing authorities, redevelopment authorities and such special authorities as the Massachusetts Bay Transportation Authority, the Massachusetts Port Authority, the Massachusetts Turnpike Authority, etc. These entities audited by the Division of Authority Audits have an aggregate asset value in excess of three billion dollars.

During the 1980 fiscal year, 224 audits were completed.

AUTHORITY AUDITS FOR 1980 FISCAL YEAR

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Local Housing Authorities:			
Abington	Oct. 1, 1977	June 30, 1979	80-3-A-591
Acton	Oct. 20, 1970	Oct. 31, 1979	80-2-A-101
Acushnet	Oct. 1, 1977	June 30, 1979	80-3-A-592
Adams	July 1, 1978	June 30, 1979	80-1-A-593
Agawam	Oct. 1, 1978	Dec. 31, 1979	80-1-A-595
Amesbury	Oct. 1, 1978	Sep. 30, 1979	80-8-A-596
Amherst	July 1, 1978	June 30, 1979	80-1-A-597
Andover	July 1, 1978	Dec. 31, 1979	80-8-A-598
Ashland	Jan. 1, 1977	June 30, 1979	80-2-A-601
Athol	Apr. 1, 1979	Mar. 31, 1980	80-2-A-602
Attleboro	Oct. 1, 1978	Sep. 30, 1979	80-3-A-603
Auburn	Jan. 1, 1979	Dec. 31, 1979	80-2-A-605
Barre	Jan. 2, 1979	Dec. 31, 1979	80-2-A-607
Bedford	Oct. 1, 1978	Mar. 31, 1980	80-8-A-608
Belchertown	Apr. 1, 1979	Mar. 31, 1980	80-1-A-609
Bellingham	Mar. 1, 1977	June 30, 1979	80-2-A-610
Beverly	Oct. 1, 1977	June 30, 1979	80-8-A-612
Blackstone	Feb. 1, 1977	June 30, 1979	80-2-A-615
Boston	Apr. 1, 1977	Mar. 31, 1979	80-8-A-610
Bourne	Jan. 1, 1979	Dec. 31, 1979	80-3-A-618
Braintree	July 1, 1978	June 30, 1979	80-8-A-619
Bridgewater	Apr. 1, 1978	Mar. 31, 1980	80-3-A-620
Brimfield	July 1, 1978	June 30, 1979	80-1-A-858
Brookline	Jan. 1, 1979	Mar. 31, 1980	80-8-A-623
Burlington	Apr. 1, 1978	Sep. 30, 1979	80-8-A-625
Cambridge	Apr. 1, 1977	Sep. 30, 1979	80-8-A-626
Canton	Apr. 1, 1979	Mar. 31, 1980	80-8-A-628
Chatham	July 1, 1977	Mar. 31, 1980	80-3-A-629
Chelmsford	July 1, 1977	Sep. 30, 1979	80-8-A-630
Chelsea	Jan. 1, 1978	Dec. 31, 1979	80-8-A-631
Clinton	July 1, 1976	June 30, 1979	80-2-A-635
Concord	July 1, 1977	June 30, 1979	80-8-A-637
Dalton	Apr. 1, 1979	Mar. 31, 1980	80-1-A-638
Danvers	July 1, 1978	June 30, 1979	80-8-A-639
Dartmouth	Oct. 1, 1979	June 30, 1979	80-3-A-640
Dighton	Apr. 1, 1979	Mar. 31, 1980	80-3-A-643
Dracut	Apr. 1, 1978	Sep. 30, 1979	80-8-A-843
Dudley	Nov. 6, 1978	Sep. 30, 1979	80-2-A-970
East Bridgewater	July 1, 1978	Dec. 31, 1979	80-3-A-645
Easthampton	Jan. 1, 1979	Dec. 31, 1979	80-1-A-646
East Longmeadow	Oct. 1, 1978	Sep. 30, 1979	80-1-A-647
Easton	Apr. 1, 1979	Mar. 31, 1980	80-3-A-648
Essex	July 1, 1978	Sep. 30, 1979	80-8-A-649
Everett	July 1, 1978	Sep. 30, 1979	80-8-A-650
Fairhaven	Oct. 1, 1978	Dec. 31, 1979	80-3-A-651
Fall River	Jan. 1, 1979	Dec. 31, 1979	80-3-A-652
Falmouth	July 1, 1978	Dec. 31, 1979	80-3-A-654

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Framingham	June 1, 1977	Sep. 30, 1979	80-2-A-658
Franklin County Regional	Oct. 1, 1978	Sep. 30, 1979	80-1-A-869
Franklin	Feb. 1, 1977	June 30, 1979	80-2-A-660
Gardner	July 1, 1978	June 30, 1979	80-2-A-662
Gloucester	Jan. 1, 1979	Dec. 31, 1979	80-8-A-665
Granby	July 1, 1978	June 30, 1979	80-1-A-667
Great Barrington	Jan. 1, 1979	Mar. 31, 1980	80-1-A-668
Greenfield	Jan. 1, 1979	Dec. 31, 1979	80-1-A-669
Hadley	Apr. 1, 1979	Mar. 31, 1980	80-1-A-670
Hamilton	Oct. 1, 1978	Dec. 31, 1979	80-8-A-671
Hampden	July 1, 1978	June 30, 1979	80-8-A-842
Hatfield	Apr. 1, 1979	Mar. 31, 1980	80-1-A-672
Haverhill	July 1, 1977	June 30, 1979	80-8-A-673
Hingham	Apr. 1, 1978	June 30, 1979	80-3-A-674
Holbrook	July 1, 1978	June 30, 1979	80-8-A-675
Holden	Apr. 1, 1977	June 30, 1979	80-2-A-676
Holliston	Oct. 1, 1978	Sep. 30, 1979	80-2-A-677
Holyoke	Jan. 1, 1978	Sep. 30, 1979	80-1-A-678
Hopedale	Nov. 1, 1976	June 30, 1979	80-2-A-680
Hopkinton	Apr. 1, 1977	June 30, 1979	80-2-A-681
Hudson	Apr. 1, 1979	Mar. 31, 1980	80-2-A-682
Hull	Apr. 1, 1979	Mar. 31, 1980	80-8-A-683
Ipswich	Jan. 1, 1979	Mar. 31, 1980	80-8-A-685
Lee	Oct. 1, 1978	Sep. 30, 1979	80-1-A-690
Leicester	Jan. 1, 1979	Mar. 31, 1980	80-2-A-691
Lenox	Oct. 1, 1978	Sep. 30, 1979	80-1-A-692
Leominster	Jan. 1, 1979	Dec. 31, 1979	80-2-A-693
Lexington	Jan. 1, 1978	June 30, 1979	80-8-A-694
Ludlow	July 1, 1978	Sep. 30, 1979	80-1-A-697
Lunenburg	Apr. 1, 1979	Mar. 31, 1980	80-2-A-698
Lynn	Apr. 1, 1979	Mar. 31, 1980	80-8-A-699
Lynnfield	Apr. 1, 1979	Mar. 31, 1980	80-8-A-860
Malden	July 1, 1978	Mar. 31, 1980	80-8-A-701
Marblehead	Oct. 1, 1978	Sep. 30, 1979	80-8-A-705
Marlborough	Nov. 1, 1976	June 30, 1979	80-2-A-706
Marshfield	Apr. 1, 1978	Sep. 30, 1979	80-3-A-708
Mattapoissett	Jan. 1, 1978	June 30, 1979	80-3-A-709
Medfield	July 1, 1978	Mar. 31, 1980	80-3-A-711
Medford	Oct. 1, 1978	Sep. 30, 1979	80-8-A-712
Medway	Feb. 1, 1977	June 30, 1979	80-2-A-714
Melrose	Apr. 1, 1978	Dec. 31, 1979	80-8-A-715
Merrimac	July 1, 1978	Sep. 30, 1979	80-8-A-717
Methuen	July 1, 1978	Sep. 30, 1979	80-8-A-718
Middleborough	Oct. 1, 1978	June 30, 1979	80-3-A-720
Middleton	July 1, 1978	June 30, 1979	80-8-A-721
Milford	Dec. 1, 1976	Sep. 30, 1979	80-2-A-722
Millis	Oct. 1, 1978	Sep. 30, 1979	80-2-A-725
Monson	Apr. 1, 1979	Mar. 31, 1980	80-1-A-726
Montague	Apr. 1, 1979	Mar. 31, 1980	80-1-A-727
Natick	Oct. 1, 1978	Dec. 31, 1979	80-8-A-729
Needham	Oct. 1, 1978	Dec. 31, 1979	80-8-A-731
New Bedford	July 1, 1978	June 30, 1979	80-3-A-732
Newburyport	Oct. 1, 1978	June 30, 1979	80-8-A-734
Newton	July 1, 1978	Dec. 31, 1979	80-8-A-736

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Norfolk	July 1, 1978	Mar. 31, 1980	80-3-A-841
North Adams	Apr. 1, 1979	Mar. 31, 1980	80-1-A-738
Northampton	July 1, 1978	June 30, 1980	80-1-A-740
North Andover	Oct. 1, 1978	Sep. 30, 1979	80-8-A-742
Northborough	Apr. 1, 1979	Mar. 31, 1980	80-2-A-744
North Brookfield	Dec. 1, 1973	June 30, 1979	80-2-A-901
Norwell	Oct. 1, 1977	Sep. 30, 1979	80-3-A-854
Norwood	Oct. 1, 1978	June 30, 1979	80-8-A-748
Orange	Apr. 1, 1979	Mar. 31, 1980	80-1-A-749
Orleans	July 1, 1977	June 30, 1978	80-3-A-750
Oxford	Oct. 1, 1978	Dec. 31, 1979	80-2-A-751
Palmer	Apr. 1, 1979	Dec. 31, 1979	80-1-A-752
Pembroke	July 1, 1977	Sep. 30, 1979	80-3-A-756
Pittsfield	July 1, 1978	June 30, 1979	80-1-A-757
Plainville	July 1, 1978	Mar. 31, 1980	80-3-A-759
Quincy	Oct. 1, 1978	Sep. 30, 1979	80-8-A-762
Randolph	Jan. 1, 1979	Mar. 31, 1980	80-8-A-763
Raynham	Jan. 1, 1979	Mar. 31, 1980	80-3-A-903
Revere	July 1, 1979	Mar. 31, 1980	80-8-A-765
Rockland	Apr. 1, 1978	June 30, 1979	80-3-A-766
Salem	Oct. 1, 1978	Dec. 31, 1979	80-8-A-769
Salisbury	Apr. 1, 1979	Mar. 31, 1980	80-8-A-834
Sandwich	Dec. 1, 1978	Sep. 30, 1979	80-3-A-771
Seekonk	July 1, 1978	Dec. 31, 1979	80-3-A-774
Shelburne	Oct. 1, 1978	Sep. 30, 1979	80-1-A-879
Shrewsbury	Apr. 1, 1979	Mar. 31, 1980	80-2-A-776
Somerset	July 1, 1978	Dec. 31, 1979	80-3-A-777
Somerville	July 1, 1978	Sep. 30, 1979	80-8-A-778
Southborough	Apr. 1, 1979	Mar. 31, 1980	80-2-A-875
Southbridge	Jan. 1, 1979	Mar. 31, 1980	80-2-A-780
South Hadley	July 1, 1978	Sep. 30, 1979	80-1-A-782
Southwick	Jan. 1, 1979	Dec. 31, 1979	80-1-A-783
Spencer	Jan. 1, 1979	Dec. 31, 1979	80-2-A-784
Springfield	Oct. 1, 1978	Dec. 31, 1979	80-1-A-785
Sterling	Apr. 1, 1979	Dec. 31, 1979	80-2-A-787
Stockbridge	Jan. 1, 1979	Mar. 31, 1980	80-1-A-415
Stoneham	Oct. 1, 1978	Dec. 31, 1979	80-8-A-788
Sudbury	Apr. 1, 1979	Mar. 31, 1980	80-2-A-830
Sutton	Mar. 1, 1977	Mar. 31, 1979	80-2-A-791
Swampscott	Oct. 1, 1978	Sep. 30, 1979	80-8-A-792
Swansea	Oct. 1, 1977	Sep. 30, 1979	80-3-A-793
Taunton	Jan. 1, 1979	Dec. 31, 1979	80-3-A-794
Templeton	July 1, 1974	June 30, 1979	80-2-A-872
Upton	Oct. 1, 1976	June 30, 1979	80-2-A-797
Uxbridge	Apr. 1, 1979	Mar. 31, 1980	80-2-A-798
Wakefield	Oct. 1, 1978	Sep. 30, 1979	80-8-A-799
Walpole	July 1, 1978	Dec. 31, 1979	80-8-A-800
Waltham	July 1, 1978	Mar. 31, 1980	80-8-A-801
Ware	Jan. 1, 1979	Dec. 31, 1979	80-1-A-802
Wareham	Apr. 1, 1979	Mar. 31, 1980	80-3-A-803
Warren	Jan. 1, 1979	Dec. 31, 1979	80-1-A-905
Watertown	Oct. 1, 1977	June 30, 1979	80-8-A-804
Webster	Jan. 1, 1979	Dec. 31, 1979	80-2-A-807
Wenham	Jan. 1, 1979	Dec. 31, 1979	80-8-A-832

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Westborough	Oct. 1, 1978	Sep. 30, 1979	80-2-A-809
West Bridgewater	Apr. 1, 1979	Mar. 31, 1980	80-3-A-810
Westfield	Jan. 1, 1979	Dec. 31, 1979	80-1-A-811
Westford	Apr. 1, 1978	Sep. 30, 1979	80-8-A-812
Westport	July 1, 1978	Mar. 31, 1980	80-3-A-813
West Springfield	Oct. 1, 1978	Sep. 30, 1979	80-1-A-814
Weymouth	July 1, 1978	June 30, 1979	80-8-A-815
Whitman	Oct. 1, 1977	June 30, 1979	80-3-A-817
Wilbraham	Apr. 1, 1979	Mar. 31, 1980	80-2-A-818
Williamstown	Inception	June 30, 1979	80-1-A-998
Wilmington	Oct. 1, 1978	Mar. 31, 1980	80-8-A-819
Winchester	Apr. 1, 1979	Mar. 31, 1980	80-8-A-821
Worcester	Oct. 1, 1976	June 30, 1979	80-2-A-825
Yarmouth	Apr. 1, 1979	Mar. 31, 1980	80-3-A-828
Redevelopment Authorities:			
Amherst	July 1, 1978	June 30, 1979	80-1-A-874
Attleborough	Apr. 1, 1978	Sep. 30, 1979	80-3-A-604
Boston	July 1, 1978	Sep. 30, 1979	80-8-A-617
Cambridge	July 1, 1978	Aug. 31, 1979	80-8-A-627
Fall River	Jan. 1, 1979	Mar. 31, 1980	80-3-A-653
Fitchburg	Apr. 1, 1977	Dec. 31, 1979	80-2-A-656
Gardner	July 1, 1976	June 30, 1979	80-2-A-663
Hull	July 1, 1978	Mar. 31, 1980	80-8-A-684
Melrose	May 1, 1976	Apr. 30, 1978	80-8-A-866
New Bedford	Jan. 1, 1979	Dec. 31, 1979	80-3-A-733
Newton	Feb. 1, 1978	Dec. 31, 1979	80-8-A-737
North Adams	May 1, 1979	Mar. 31, 1980	80-1-A-739
Northampton	July 1, 1978	June 30, 1979	80-1-A-741
Palmer	May 1, 1978	June 30, 1979	80-1-A-753
Plymouth	Jan. 1, 1978	Sep. 30, 1979	80-3-A-761
Salem	Apr. 30, 1977	Feb. 29, 1980	80-8-A-770
Springfield	Oct. 1, 1978	Aug. 31, 1979	80-1-A-786
Watertown	May 1, 1978	Mar. 31, 1980	80-8-A-805
Wilmington	June 1, 1979	Mar. 31, 1980	80-8-A-820
Woburn	Apr. 1, 1978	Sep. 30, 1979	80-8-A-824
Independent Audits:			
Boston Metropolitan District	July 1, 1979	Dec. 31, 1979	80-9-A-581
Bourne Recreational Authority	May 1, 1979	Mar. 31, 1980	80-3-A-844
Fall River Line Pier, Inc.	Jan. 1, 1979	Dec. 31, 1979	80-3-A-504
Greater Lawrence Sanitary District Commission	July 1, 1977	June 30, 1979	80-6-A-582
Massachusetts Bay Transportation Authority	Jan. 1, 1979	Dec. 31, 1979	80-9-A-583
Massachusetts Health and Educational Facilities Authority	July 1, 1978	June 30, 1979	80-9-A-41
Mass. Mental Health Research Corporation	Jan. 1, 1978	Sep. 10, 1979	80-5-A-530
Massachusetts Housing and Finance Agency	July 1, 1978	June 30, 1979	80-8-A-141
Massachusetts Parking Authority	Jan. 1, 1978	Dec. 31, 1978	80-9-A-507
Massachusetts Port Authority	July 1, 1978	June 30, 1979	80-9-A-508
Massachusetts State College Building Authority	July 1, 1978	June 30, 1979	80-10-A-209
Massachusetts Turnpike Authority	Jan. 1, 1979	Dec. 31, 1979	80-9-A-509
Mental Health Programs, Inc.	July 1, 1978	June 30, 1979	80-5-A-1004

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Southeastern Massachusetts University Building Authority	July 1, 1977	June 30, 1979	80-3-A-211
University of Massachusetts Building Authority	July 1, 1978	June 30, 1979	80-10-A-215
Wood's Hole Martha's Vineyard and Nantucket Steamship Authority	Jan. 1, 1979	Dec. 31, 1979	80-3-A-587
Woburn Golf and Ski Authority	Apr. 1, 1977	June 30, 1979	80-8-A-586
Regional Planning:			
Berkshire (Commission)	July 1, 1978	June 30, 1979	80-1-A-573
Lower Pioneer Valley (Commission)	Apr. 1, 1978	June 30, 1979	80-1-A-575
Merrimack Valley Planning Commission	July 1, 1976	June 30, 1979	80-9-A-576
Metropolitan Area (Council)	July 1, 1978	June 30, 1979	80-9-A-56
Northern Middlesex Area (Commission)	July 1, 1978	June 30, 1979	80-9-A-578
Old Colony Planning Council	July 1, 1977	June 30, 1979	80-3-A-579
Regional Transit Authorities:			
Berkshire	July 1, 1978	June 30, 1979	80-1-A-876
Brockton	July 1, 1978	June 30, 1979	80-3-A-881
Cape Ann	July 1, 1978	June 30, 1979	80-9-A-395
Cape Cod	Oct. 13, 1976	June 30, 1979	80-3-A-1008
Greater Attleboro - Taunton	Dec. 15, 1976	June 30, 1979	80-3-A-1007
Lowell	July 1, 1978	June 30, 1979	80-9-A-882
Merrimack Valley	July 1, 1978	June 30, 1979	80-9-A-496
Pioneer Valley	July 1, 1978	June 30, 1979	80-1-A-877
Southeastern	July 1, 1977	June 30, 1979	80-3-A-878
Worcester	July 1, 1978	June 30, 1979	80-2-A-880
Water Pollution Abatement Districts:			
Old Colony Water Pollution Control District	July 1, 1977	June 30, 1979	80-3-A-921
Upper Blackstone Water Pollution Abatement District	Feb. 1, 1976	June 30, 1979	80-2-A-585

VIII. DIVISION OF FEDERAL AUDITS

During 1980, as in preceding years, the Division of Federal Audits performed 27 audits of EPA grantees and related engineering firms. A contract with EPA has been renegotiated to cover the next three years.

During 1980, the Federal Emergency Management Agency (FEMA) requested the Disaster Recovery Team of the Commonwealth to secure some 60 audits of funds awarded to Cities and Towns following the Blizzard of 1978. These audits are the responsibility of the State Auditor and the Federal Audits Division undertook the assignment. Forty audits were performed since July 1980. The balance will be completed in 1981.

Grants awarded by the U.S. Department of the Interior to the Commonwealth were audited in 1980 by the Federal Division. These include the Divisions of Fisheries and Wildlife, Conservation Services, Water Resources and the Youth Conservation Corps. So far in 1981, Interior has funded audits of the Mass. Historical Commission and the Bureau of Outdoor Recreation. An audit of Young Adult Conservation Corps programs, a new audit, will also be performed this year.

Audits of low income housing funds represent the current area of growth for the Division of Federal Audits. The Division has been making proposals and is being awarded these audits in increasing numbers.

Mr. Dominic Alfano has been hired as a consultant specializing in housing audits. Mr. Alfano was an auditor for 29 years with the Federal Deposit Insurance Company and the U.S. Department of Housing and Urban Development (HUD), which is the Federal Agency with cognizance over the disposition of low income housing funds.

The U.S. Department of Health and Human Services (formerly HEW) has again awarded the Division of Federal Audits the audit of statewide nursing home certification procedures as they relate to medicaid and medicare funds.

This audit provides for additional procedures and extends the scope of the audit performed in 1979 on these funds. This best represents the trend toward ongoing audit coverage by independent auditors, such as the Division of Federal Audits, which has developed during the past few years. This trend is cost effective and the repeat business best demonstrates the approval and acceptance by Federal grantor agencies of the auditing approach of the Division.

The Massachusetts Department of Environmental Management has awarded the Division of Federal Audits an audit of seven Youth Conservation Corps subgrantees. This audit continues the audit program begun in 1980 when 5 subgrantees were audited.

Currently the Federal Division is engaged in performing an audit based on the newly proposed "Single Audit Concept". This concept represents the "state of the art" and should effectively enhance audit cost effectiveness nationwide. According to this concept, one audit will be performed on all Federal funds awarded to an entity, regardless of how many Federal grantor agencies are involved. This contrasts dramatically with current practice, which requires that where more than one Federal agency awards funds to the same recipient, each Federal grantor must have a separate audit of its grant award. Under the new concept a single audit satisfies Federal audit requirements of all of the Federal agencies involved in granting funds to the same recipient.

Mr. Melvin Partoll joined the Federal Division as a consultant in 1980. Mr. Partoll was an auditor with the Defense Contract Audit Agency for 18 years, and in addition to performing audits of all types will work in conjunction with the Association of Government Accountants to promote the adoption of uniform cost effective auditing practices and goals among the various levels of government.

Mr. Philip Dausiewicz, CPA, former District Chief in the Department of the State Auditor, became Federal Audit Manager in 1980.

With the confidence that results from a solid track record, the staff of the Division of Federal Audits looks forward to performing an ever increasing number of audits for various Federal and State agencies in 1981.

During the 1980 fiscal year 47 Federal audits were made.

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
S. Economic Development Administration:			
Public Works Grants			
Department of Mental Health	Sep. 29, 1977	Dec. 31, 1979	80-5-F-1019
Hampden County	Sep. 30, 1977	Dec. 3, 1979	80-1-F-978
S. Environmental Protection Agency:			
Amherst	June 2, 1974	Apr. 7, 1977	80-1-F-1015
Bedford	Aug. 11, 1970	Apr. 20, 1979	80-8-F-995
Berkshire County Regional Planning Commission	FY Ended 6-30-'78, '79, '80		80-1-F-573(I)
Brockton	Jan. 26, 1977	July 1, 1978	80-8-F-946
CE Maguire	Evaluation of Price Proposal		80-8-F-977-3
Dartmouth	Dec. 7, 1976	Sep. 30, 1977	80-3-F-1025
Environmental Quality Engineering	June 8, 1976	Nov. 30, 1979	80-6-F-456
Haverhill	Feb. 28, 1973	Oct. 31, 1979	80-8-F-1013
Haverhill	Nov. 11, 1974	June 25, 1979	80-8-F-1014
Holbrook	Dec. 5, 1974	June 30, 1979	80-8-F-1023
MDC - Boston	Dec. 28, 1976	Oct. 15, 1979	80-8-F-983-1
MDC - Boston	Mar. 31, 1977	Sep. 30, 1979	80-6-F-983-2
MDC - Boston	May 28, 1975	Jan. 21, 1980	80-6-F-983-3
New Bedford	Preliminary Survey		80-3-F-1006
North Attleborough	Sep. 24, 1976	Aug. 30, 1977	80-3-F-999
Northborough	Mar. 22, 1970	Mar. 17, 1978	80-2-F-996
Pepperell	Feb. 12, 1976	Feb. 29, 1980	80-8-F-1020
Randolph	June 23, 1977	Jan. 22, 1979	80-3-F-1005
Swampscott	Oct. 23, 1970	July 22, 1976	80-8-F-1016
Upper Blackstone	Feb. 28, 1973	Dec. 6, 1978	80-2-F-585
Wakefield	Aug. 1, 1977	Feb. 28, 1979	80-8-F-1024
Wareham	Aug. 12, 1977	Nov. 30, 1979	80-3-F-1012
Webster	Feb. 28, 1973	Apr. 19, 1979	80-2-F-984-1
Weston & Sampson	Apr. 1, 1977	Nov. 30, 1978	80-8-F-943
Whitman & Howard	Jan. 1, 1978	Dec. 31, 1978	80-2-F-994
Worcester	July 20, 1977	Jan. 31, 1979	80-8-F-1021
Worcester	Aug. 19, 1977	Nov. 24, 1979	80-8-F-1021-1
Federal Emergency Management Agency:			
Major Disaster Claims			
Taunton	FEMA #546-39		80-3-F-794
Thompson Island	FDAA-546-DR-MASS-101		80-8-F-1001
Yarmouth	FEMA #546-50		80-3-F-828
U.S. Department of Housing and Urban Development:			
Cambridge Redevelopment Authority	July 1, 1976	Aug. 31, 1979	80-8-F-627
Greenfield Redevelopment Authority	Aug. 19, 1977	Jan. 31, 1980	80-1-F-1017
U.S. Department of the Interior:			
Div. of Fisheries & Wildlife	Jan. 1, 1979	June 30, 1979	80-6-F-279
Div. of Conservation Services	July 1, 1976	June 30, 1979	80-6-F-899
Water Resources	July 1, 1973	Sep. 30, 1979	80-6-F-997
Youth Conservation Corps	May 1, 1978	Dec. 31, 1978	80-6-F-1010-6
U.S. Department of Health and Human Services (Formerly HEW):			
Supplemental Security Income	July 1, 1976	Sep. 30, 1978	80-4-F-1003

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
State Agencies:			
Southeastern Mass. University			
Student Aid Programs	July 1, 1978	July 31, 1979	80-3-F-210
Department of Environmental Management			
Youth Conservation Corps:			
Boston Zoological Society	May 1, 1978	Dec. 31, 1978	80-6-F-1010-2
	May 30, 1979	Oct. 30, 1979	
Ponkapoag	May 1, 1978	Dec. 31, 1978	80-6-F-1010-1
	May 30, 1979	Oct. 30, 1979	
Revere	May 1, 1978	Dec. 31, 1978	80-6-F-1010-4
	May 30, 1979	Oct. 30, 1979	
Springfield Girls' Club	May 1, 1978	Dec. 31, 1978	80-6-F-1010-3
	May 30, 1979	Oct. 30, 1979	
University of Lowell	May 1, 1978	Dec. 31, 1979	80-6-F-1010-5
	May 30, 1979	Oct. 30, 1979	
Military Division	Dec. 15, 1975	Apr. 15, 1977	80-7-F-66
Water Resources Commission	Overhead Rate Proposal		80-6-F-286(s)

IX. DIVISION OF CONTRACT AUDITS

The Contract Division conducts audits annually in both the State agencies and authorities, on approximately 1.5 billion dollars of construction engineering and architectural contracts. Currently, the three main areas of these activities are Massachusetts Bay Transportation Authority (over one billion dollars), Department of Public Works (200 million) and the Bureau of Building Construction (150 million); however, personnel from the Division are available to any State or authority audit to advise on related engineering or technical matters.

The audit responsibility consists of investigation and analysis of all construction, engineering and consultant contracts awarded by various State agencies and authorities. This procedure covers the legal requirements imposed by the contract and their mutual fulfillment by the parties involved. The engineering practices covered by the contracts are also subject to review and evaluation as to efficient and functional future use of the facility.

The actual administration of the contract during its tenure is studied and recommendations are made with respect to efficient and economical fulfillment of the terms of the agreement. In the construction contracts, change orders, extra work orders and overruns are analyzed and their propriety established. The "daily" administration of various departments are reviewed and compared, and recommendations in needed areas of improvement are made to the appropriate department head.

Finally, in most cases, a personal visit is made to many of the larger completed facilities by a representative of the Contract Division. This visit is made to determine that the public funds were properly and economically expended.

The results of the work performed by the Contract Division are included in the financial audit report.

X. LICENSING OF PRIVATE BUSINESS SCHOOLS
WITHIN THE COMMONWEALTH OF MASSACHUSETTS

Section 3 of Chapter 75D, of the General Laws states, in part, that:

"Any person desiring to operate a private business school within the Commonwealth shall submit to the State Auditor, on a form supplied by him, such financial information as he may require, including but not limited to:

- a) ownership and organization of the school;*
- b) the financial condition of the school; and*
- c) the form and content of the student enrollment agreement to be used by the school."*

The term "Private Business School" is defined in Chapter 75D, Section 1, as:

"a school maintained or classes conducted, for profit or by charging tuition, for the purpose of teaching business administration, accounting, data processing, computer operation, secretarial skills, sales techniques or social skills, habits or customs, medical assistant, dental assistant, or nursing assistant skills, and tractor-trailer operating skills, and any other private business school not regulated by any agency of the commonwealth."

Chapter 826 of the Acts of 1977 included changes in the bonding requirements for Private Business schools.

At the close of fiscal year ending June 30, 1980, there were 85 schools that had been recommended to the Department of Education for licensing. A listing of these schools and a recapitulation by types of schools is included at the end of this narrative.

There were 23 new schools recommended for licensing by the Department of the State Auditor during fiscal 1980. Eleven of these were subsequently licensed by the Department of Education. Seven schools were in the process of being considered for licensing by the Department of Education at the close of fiscal 1980 and five schools had been denied licensure.

During the year, eighteen schools were removed from the active list for the following reasons.

- Five schools - determined that Chapter 75D was not applicable.
- Six schools closed.
- Two schools were denied licenses by the Department of Education.
- Four schools did not complete the licensing procedure.
- One school was sold to a Junior College.

187 applicants requested financial application forms from July 1, 1979 through June 30, 1980 in anticipation of organizing a school.

TYPES OF PRIVATE BUSINESS SCHOOLS LICENSED OR RECOMMENDED FOR
LICENSING UNDER CHAPTER 75D OF THE GENERAL LAWS OF THE COMMONWEALTH

<u>TYPE OF SCHOOL</u>	<u>NUMBER</u>	<u>TYPE OF SCHOOL</u>	<u>NUMBER</u>
Accounting	1	Legal Assistant	2
Acupuncture	1	Management Training	5
Aviation Management	1	Medical	1
Bookkeeping	1	Modeling Schools	14
Business and Secretarial*	3	Nursing	2
Computer Programming & Education	3	Real Estate	24
Communications	1	Rehabilitation Research and Education	1
Cosmetic Sales	1	Sales Management	1
Data Processing*	2	Secretarial	7
Employment Training	1	Secretarial and Data Processing	1
Health Care	1	Television and Modeling	1
Income Tax	1	Tractor-Trailer	3
Internships	1	Traffic Management	1
		Travel Schools	4

TOTAL - 85

* Also see "Secretarial" and "Secretarial and Data Processing"

PRIVATE BUSINESS SCHOOLS RECOMMENDED TO THE DEPARTMENT OF EDUCATION
FOR INITIAL LICENSING AND/OR RENEWAL OF THEIR LICENSE TO
OPERATE BY THE STATE AUDITOR'S OFFICE
THROUGH JUNE 30, 1980

1. Academie Moderne, Inc.
35 Commonwealth Avenue
Boston 02116
Janet M. Chute, Administrator
2. John Foley d/b/a
AIM Institute for Real Estate
1100 Washington Street (Rte. 53)
Hanover 02339
3. Allied Tractor-Trailer Training, Inc.
School of Transportation
295 Union Street
Walpole 02032
Harold Britton, Director
4. American Institute of Real Estate
Appraisers
430 N. Michigan Avenue
Chicago, IL 60611
Mrs. Mary Duffy
5. American Management Association
135 West 50th Street
New York, NY 10020
William Morrison, Administrator
6. American Real Estate Academy
771 Main Street
Waltham 02154
Tel. 893-2832
893-2833
7. AMR International, Inc.
Advanced Management
1370 Avenue of the Americas
New York, NY 10019
Andrew H. Serell, Senior V.P.
8. Andover Tractor-Trailer School, Inc.
Dundee Park - Off Essex Street
Andover 01810
Charles Liponis, President
9. Aviation Careers Institute
106 Access Road
Norwood Municipal Airport
Norwood 02062
Joseph Benkert, Director
Tel. 762-7465
10. Barbizon School of Modeling
of Boston
480 Boylston Street
Boston 02116
Myron Wasserman, Director
Tel. 266-6980
11. Bay Colony Real Estate Institute
6 Faneuil Hall Marketplace
Boston 02109
Michael Corcoran, Administrator
Tel. 367-6255
12. Behavioral Science Association, Inc.
1405 Hanover Street
Hanover 02339
Robert Cahill, Administrator
13. H & R Block, Income Tax Awareness
Seminars for Real Estate
Professionals
427 Cardinal Cusing, HWY.,
Ste. 8
Hanover 02239
14. Bookkeeping Service and Workshop
221 No. Main Street
E. Longmeadow 01106
Alice Dakis, Owner
Tel. (413) 525-7983
15. Boston Associates, Inc., d/b/a
The Boston School for Computer
Education
711 Boylston Street
Boston 02116
G. Lee Humphrey, Administrator

16. Brown's Realty Course
Route 2-A, Box #578
Shirley 01464
17. The Bryman School
323 Boylston Street
Brookline 02146
18. Burdett School, Inc.
200 Prudential Tower
Boston 02199
Frederick G. Pfannenstiel, President
Tel. 267-7435
19. Business Education Institute, Inc.
1643 Riverdale Street
Springfield 01089
Gary Camp, Director
Tel. 737-4708
20. Cambridge Institute for Computer
Programming, Inc.
991 Massachusetts Avenue
Cambridge
21. Central Travel School
220 Worthington Street
Springfield 01103
Stephen H. Lepow, Director
Tel. 781-1680
22. Program Management and Design
Associates, Inc., d/b/a Center
for Computer Education
72 Irving Street
Framingham 01701
23. Century 21 of New England, Inc.,
License Exam School
15 New England Executive Park
Burlington 01803
David K. Reed, President
24. Chamberlain School, Inc.
90 Marlborough Street
Boston 02116
Mary Troy, Director
Tel. 536-0682
25. Classic Model School
118 East Street
Ludlow 01056
Marion Kusek, Director
26. Continuum, Inc.
785 Centre Street
Newton 02158
Wynne Miller, Acting Director
Tel. 964-3322
27. Control Data Institute
20 North Avenue
Burlington 01803
Larry Clark, Director
Tel. 272-4070
28. Conway Country School of Real
Estate, Inc.
183 Columbia Road
Hanover 02339
29. L. & E. Business Enterprises,
Inc., d/b/a Cosmetic Sales
Academy
824 Boylston Street
Brookline 02167
30. Dudley Hall Career Institute
258-260 West Main Street
Dudley 01570
Caroline Wenners, Director
Tel. 943-7113
31. Essex County Adult Education
Center
6 Kathleen Drive
Beverly 01915
Francis McGee, Director
32. Fashion Modeling Association
School of Charm and Modeling
79 Chase Road
Marlboro 01752
Jean Snow, Administrator
33. Feriola Institute of Real Estate
85 Samoset Street
Route 44
Plymouth 02360
34. Finishing Touch School of Lowell,
Inc.
103 Central Street
Lowell 01852
Dorothy Caterino,
Administrator
35. The First National Bank of
Boston, Small Business Management
Seminars
100 Federal Street
Boston 02115

36. Patricia Caplan d/b/a Foster & Foster
Real Estate School
394 Massachusetts Avenue
P.O. Box #66
Acton 01720
37. Katherine Gibbs School
21 Marlborough Street
Boston 02116
Mary E. Sullivan, Director
Tel. 262-2250
38. Betty Goodman's Model's Workshop
and Agency
375 North Montello Street
Borckton 02401
39. Institute for Real Estate Education
d/b/a Hall Institute of Greater Boston
1399 Washington Street
Hanover 02339
Tel. 826-5126
40. Health-Care Education Programs
of America
1330 Boylston Street
Suite 404
Chestnut Hill 02164
41. Hickox Secretarial School
200 Tremont Street
Boston 02116
Alan Fagan, Director
Tel. 482-7655
42. Horizon Institute of Real Estate
196 East Main Street
Avon 02322
John C. Karcher, President
Tel. 961-1510
43. Institute for Career Management
Charles River Park
Two Hawthorne Place
Boston 02114
Irving R. Schwartz, Administrator
44. Institute of Certified Travel Agents
148 Linden Street
Wellesley 02181
45. Institute for Legal Assistant and
Paralegal Training Inc.
23 Forest Street
Newton Highlands 02161
46. The Institute for Paralegal
Training
Suite 819
1616 Walnut Street
Philadelphia, PA 19103
Pamela Singleton
47. Kinyon & Campbell Business School
59 Linden Street
New Bedford 02740
John Anjos, Director
Tel. 999-5448
48. Learncom, Inc.
Training & Communications
113 Union Wharf East
Boston 02109
49. Lee Institute, Inc.
310 Harvard Street
Brookline 02146
Donald A. Corb, Director
Tel. 734-2311
50. Marion Court Secretarial School
35 Littles Point Road
Swampscott 01907
Sr. Josette Parisi, Director
Tel. 595-6788
51. Shirley C. Martin's Modeling
Studio
194 Rockdale Avenue
New Bedford 02740
Shirley C. Martin, President
52. Mass Association of Real Estate
Boards License Exam School
4863 Prudential Tower
Boston 02199
Milton H. Shaw,
Vice-President
53. Carole McCole's Fashion Model
School and Agency
862 Brockton Avenue
Abington 02351
Sue M. Riordon, Director
Tel. 878-4390
54. Carole McCole's Fashion Model's
School and Agency
572 Columbia Street
South Weymouth 02190

55. National Institute of Real Estate
633 Trapelo Road
Waltham 02154
Partners: Joseph P. Menutole &
William Treddin
56. N.E. School of Accounting, Inc.
45 Cedar Street
Worcester 01607
Rita Moore, Director
Tel. 756-4655
57. Acupuncture Foundation of New England,
Inc., d/b/a New England School of
Acupuncture
5 Bridge Street
Watertown 02172
Steven Breecher, Administrator
58. New England Institute of Rehabilitation
Research and Education, Inc.
304 Cambridge Road
Woburn 01801
Anne Kelley
59. N.E. School of Real Estate
50 Elliott Street
Beverly 01915
James S. Castle, Director
Tel. 927-1602
60. New England Tractor-Trailer School
542 East Squantum Street
P.O. Box #54
Quincy 02169
61. American Journal of Nursing Co.,
d/b/a Nursing Board Review
555 West 57th Street
New York, NY 10019
Harriett B. Koch, R.N., M.A.,
Administrator
62. Nursing Career Advance, Inc.
73 Tremont Street
Suite 347
Boston 02108
Patricia Dunn, Administrator
63. Pace Institute
P.O. Box #3
Merriam Road
Princeton 01541
Richard Orlando, Director
64. Beverly Powers School of Modeling
443 Worcester Street
Wellesley Hills 02181
65. John Robert Powers School
9 Newbury Street
Boston 02116
Karan Finnigan, Director
66. Paula Scribner, Inc., d/b/a
John Robert Powers School
390 Main Street
Worcester 01608
Paula Scribner, Director
67. Practicing Real Estate Institute,
Inc.
P.O. Box #756
Cambridge 02139
Leighton Q.J. Klevana,
President
Tel. (802) 674-6336
68. Fred Pryor Seminars
5909 Martway
Mission, KS 66202
Katherine Eshnaur
69. Real Estate License Exam
Preparatory Course
185 Industry Avenue
Springfield 01104
Eugene F. Snavelly,
Administrator
70. Real Estate Salesman School
1839 Memorial Drive
Chicopee 01020
Edmond G. Woods, Director
71. Carol Russell School of Charm
and Modeling
20 Maple Street
Springfield 01103
Carol Russell, Director
Tel. 781-6343
72. Commercial Careers, Inc.
d/b/a St. John's School of
Business
7 Upper Church Street
West Springfield 01089

73. Salter Secretarial, Inc.
45 Cedar Street
Worcester 01069
Thomas Salter, Director
Tel. 753-4786
74. Saluti Associates, Inc., Corporate
Education and Training Division
15 Court Sq., Suite 340
Boston 02108
75. Skills
24 South Prospect Street
Amherst 01002
Jane G. Pemberton, Administrator
76. SMH Real Estate School
195 State Street
Boston 02109
Attorney Walter H. McLaughlin, Jr.,
Administrator
77. Lynell, Inc., d/b/a Paula Stevens
Modeling School and Agency, Inc.
1285 Belmont Street
Brockton 02401
Gloria M. Tirrell, President
78. Sullivan Real Estate Insitute
Route 132
Hyannis 02601
Rosann D. Mulholland, Director
79. Richard S. Thomas Real Estate School
1255 Westfield Street
W. Springfield 01089
Richard S. Thomas, Director
Tel. 739-2156
80. TMI School of Transportation, Inc.
Traffic Managers Institute
14 New England Executive Park
Burlington 01803
81. Travel Education Center, Inc.
44 Brattle Street
Cambridge 02138
Linda Paresky, President
82. Travel School of America
1406 Beacon Street
Brookline 02146
Bernard Garber, President
83. Whyte Company, Inc.
Real Estate School
232 Park Street
West Springfield 01089
S. William Whyte,
Administrator
84. Woburn Business School
4 Federal Street
Woburn 01801
Mrs. Isabelle Cassidy,
Director
Tel. 933-7681
85. Workshop For Television and
Modeling
392 Boylston Street
Boston 02116
Jeffrey Davids,
Administrator

XI. LICENSING OF PRIVATE TRADE SCHOOLS

WITHIN THE COMMONWEALTH OF MASSACHUSETTS

Chapter 826 of the Acts of 1977 was "passed to be enacted and was approved by the Governor on December 19, 1977". It became effective March 19, 1978.

Included in its provisions are changes in bonding requirements for Private Trade, Business and Correspondence schools and directs that the State Auditor shall certify to the Commissioner of Education the financial eligibility of applicants who apply for a license to operate trade and correspondence schools.

Section 21A of Chapter 93 of the General Laws states, in part, that:

"The term private trade school shall mean a school maintained or classes conducted, for the purpose of teaching any trade or industrial occupation for profit or for a tuition charge but shall not include a private business school, school or college regularly chartered and authorized by the laws of the commonwealth to grant degrees."

At the close of fiscal year ending June 30, 1979, there were 43 trade schools that were licensed to operate.

There were 5 new schools recommended for licensing by the Department of the State Auditor during fiscal 1980. One of these was subsequently licensed by the Department of Education; three were in the process of being considered for licensing by the Department of Education, and one did not complete the licensing process.

During the year, 8 schools were removed from the active list for the following reasons.

- Four schools went out of business.
- One determined that Chapter 93 was not applicable.
- Two schools were denied licenses by the Department of Education.
- One decided not to operate during 1980.

105 applicants requested financial application forms from July 1, 1979 through June 30, 1980 in anticipation of organizing a school.

TYPES OF PRIVATE TRADE SCHOOLS LICENSED OR RECOMMENDED
FOR LICENSING UNDER CHAPTER 93 OF THE GENERAL LAWS
OF THE COMMONWEALTH

<u>TYPE OF SCHOOL</u>	<u>NUMBER</u>	<u>TYPE OF SCHOOL</u>	<u>NUMBER</u>
Aeronautical	1	Industrial Technology	1
Air Conditioning & Refrigeration	1	Landscape Design	1
Art - Basic	1	Law Enforcement	1
Art - Commercial	2	Marina Training	1
Art - Fine	1	Navigation	1
Auction	1	Oil Burner Service	1
Audio	1	Photography	1
Automotive Mechanic	2	Photography - Basic & Advanced	1
Bartending	6	Photography - Commercial	1
Broadcasting	1	Photography - Medical	1
Carpet Cleaning	1	Piano Tuning	1
Computer Repair Technology	1	Plumbing	1
Dog & Cat Grooming	2	Radio, T.V., Electronic Computer	1
Electricity - Practical	1	Radio and Television Service	1
Fashion Design	1	Security Training	1
Floral Design	2	Stained Glass	1
Greyhound Racing School	1	Steam Engineering	1

TOTAL - 43

PRIVATE TRADE SCHOOLS RECOMMENDED TO THE DEPARTMENT OF EDUCATION

FOR INITIAL LICENSING AND/OR RENEWAL OF THEIR LICENSE TO

OPERATE BY THE STATE AUDITOR'S OFFICE

THROUGH JUNE 30, 1980

1. American Educational Services
d/b/a American Academy of Bartending
10 Chestnut Street
Quincy 02169
Jack Dressler, Administrator
2. Art Institute of Boston
700 Beacon Street
Boston 02215
William Willis, Jr., Administrator
Tel. 262-1223
3. Associated Technical Institute
233 West Cummings Park
Woburn 01801
Brian Matza, President
4. Audio Workshop
84 Long Avenue
Belmont 02178
Stephen Langstaff, Director
5. Boston Bartenders School
376 Boylston Street
Boston 02116
6. Boston's Charles Street School of
Dog Grooming
1130 Main Street
Malden 02148
Rita Scola, Administrator
7. Brockton Professional School of
Bartending
63 Main Street
Brockton 02401
Ellen Wolf
Tel. 588-8204
8. Butera School of Art
111 Beacon Street
Boston 02116
Tel. 536-4623
9. Conway School of Landscaping
Design, Inc.
Delabarre Avenue
Conway 01341
10. Control Data Institute
20 North Avenue
Northwest Industrial Park
Burlington 01803
Tel. 272-4070
11. Coyne Electrical and Technical
School
100 Massachusetts Avenue
Boston 02115
Tel. 267-3015
12. East Coast Aero Technical School,
Inc.
Hanscom Field
P.O. Box #426
Lexington 02173
Tel. 274-6400
13. Essex Photographic Workshop
Conomo Point Road
Essex 01929
Tel 768-7395 or
768-7463
14. Hallmark Institute of Photography
Millers Falls Road
Turners Falls 01376
George J. Rosa, President
Tel. (413) 863-2478
15. Houston Marine Consultants, Inc.
d/b/a Marine Training Services
5616 Jefferson Highway
New Orleans, LA 70123
T. Bradley Houston,
Administrator

16. Institute of Carpetology, Inc.
80 Cummings Park
Woburn 01801
17. International Auction School
Routes #5 & #10
South Deerfield 01373
Douglas P. Bilodeau, Administrator
18. I.T.T. Technical Institute
45 Spruce Street
Chelsea 02150
Tel. 889-3600
19. New England Bartending School
480 Boylston Street
Boston 02116
Gordon H. Melms, Administrator
20. New England Fuel Institute
20 Summer Street
P.O. Box #888
Watertown 02172
Tel. 924-1000
21. New England Greyhound Institute
58 North Walker Street
Taunton 02780
Dr. William J. Wegrzyn, Administrator
22. New England School of Art & Design
26-28 Newbury Street
Boston 02116
Christy R. Rufo, President
Tel. 536-0383
23. New England School of Photography
537 Commonwealth Avenue
Boston 02215
John H. Carruthers, President
Tel. 261-1868
24. Northeast Institute of Industrial
Technology
41 Phillips Street
Boston 02114
John H. Hoffman, President
Tel. 523-2813
25. North-East School of Bartending
229 Washington Avenue
Revere 02151
26. V.S. Best, d/b/a Northeast
Broadcasting School
282 Marlborough Street
Boston 02115
V.S. Best, Administrator
Tel. 267-7910
27. Old Colony Trade School
426 North Warren Avenue
Brockton 02401
William Jenkinson, Administrator
Tel. 586-7689
28. Paul School of Marine Engineering
c/o Boston Seaman's Friar
Society, Inc.
7 Park Square
Boston 02116
Tel. 426-1665
29. Petersen School of Steam
Engineering
385 Summer Street
Boston 02109
Tel. 482-3770
30. Professional Bartenders School
739 Boylston Street
Boston 02116
Tel. 261-5453
31. Professional School for Dog
Grooming #1, Inc.
Harbor Mall, Route 1A, Lynnway
Lynn 01901
Milton Docktor, Administrator
32. Pulsifer A.B.C. Piano Tuning School
1349 Centre Street
Newton 02159
Tel. 332-7773
33. Radio Electronic Television
School, Inc., d/b/a RETS
Electronic School
965 Commonwealth Avenue
Boston 02215
Tel. 783-1197
34. Rittner's School
345 Marlborough Street
Boston
Tel. 267-3824

35. Modern School of Fashion & Design
d/b/a The School of Fashion Design
136 Newbury Street
Boston 02116
Tel. 536-9343
36. School of Medical Photography
330 Brookline Avenue
Beth Israel Hospital
Boston 02215
Tel 732-4400, Ext. 2234
735-3234/5
37. Henry I. Simmons School
9 Crest Road
Wellesley 02181
Tel. 237-1564
38. Smith and Wesson Academy
P.O. Box #2208
Springfield 01101
Tel. 781-8300
39. Southern Mass Academy for Law
Enforcement Officers
Box #2145 - Montello Station
797½ North Main Street
Brockton 02403
Tel. 580-1388
40. The Stained Glass School, Inc.
The Windsor Mill
North Adams 01247
H.W. Cummings, Administrator
41. Sylvania Technical School
63 Second Avenue
Waltham 02154
Thomas F. Wormuth, Administrator
Tel. 890-7711
890-9200 Ext. 138
42. United Technical Schools
17-23 Morgan Street
Springfield 01107
Tel. (413) 733-0081
43. Vesper George School of Art
42-44 St. Botolph Street
Boston 02116
Tel. 267-2045

XII. LICENSING OF PRIVATE CORRESPONDENCE SCHOOLS

WITHIN THE COMMONWEALTH OF MASSACHUSETTS

Chapter 826 of the Acts of 1977 was "passed to be enacted and was approved by the Governor on December 19, 1977". It became effective March 19, 1978.

Included in its provisions are changes in bonding requirements for Private Trade, Business and Correspondence schools and directs that the State Auditor shall certify to the Commissioner of Education the financial eligibility of applicants who apply for a license to operate trade and correspondence schools.

Section 1A of Chapter 75C states, in part, that:

"Any person desiring to operate a correspondence school within the commonwealth shall submit to the state auditor on a form supplied by him, such financial information as he may require, including but not limited to ownership and organization of the school, the financial condition of the school, and the form and content of the student enrollment agreement to be used by the school."

Section 1 of Chapter 75C of the General Laws states, in part, that:

"The term correspondence school, shall mean any school maintained for the purpose of providing instruction by correspondence in any field of study for a tuition charge or profit."

At the close of fiscal year ending June 30, 1980, there were 7 schools that were licensed.

There were no new schools recommended for license during fiscal 1979.

During the year one school went out of business.

10 applicants requested financial application forms from July 1, 1979 through June 30, 1980.

TYPES OF PRIVATE CORRESPONDENCE SCHOOLS LICENSED OR
RECOMMENDED FOR LICENSING UNDER CHAPTER 75C
OF THE GENERAL LAWS OF THE COMMONWEALTH

<u>TYPE OF SCHOOL</u>	<u>NUMBER</u>
Drafting	1
ECG Study Course	1
Music Composition	1
Needle Work	1
Surveying	1
Tractor Trailer	1
Travel Agents - Professional Development	1

TOTAL - 7

PRIVATE CORRESPONDENCE SCHOOLS RECOMMENDED TO THE DEPARTMENT OF

EDUCATION FOR INITIAL LICENSING AND/OR RENEWAL OF THEIR

LICENSE TO OPERATE BY THE STATE AUDITOR'S OFFICE

THROUGH JUNE 30, 1980

1. Andover Tractor Trailer
School, Inc.
Dundee Park
Andover 01810
2. Berklee Press Publications
1140 Boylston Street
Boston 02215
3. Hewlett-Packard Co.
175 Wyman Street
Waltham 02154
4. Institute of Certified Travel Agents
P.O. Box #56
Wellesley 02181
5. Nantucket School of Needlery
121 Union Street
North Adams 01247
6. The School of Professional Drafting
21 Saunders Terrace
Wellesley Hills 02181
7. School of Survey
77 Summer Street
Boston 02110

XIII. ACCOUNTS RECEIVABLE INQUIRES

Effective July 1, 1974, all State institutions' billheads were required to have imprinted on them the following:

"If the balance shown on this bill does not agree with your records, immediately notify in writing, this agency and the Department of the State Auditor, Room 229, State House, Boston, MA 02133. The State Auditor will report his findings to you."

This requirement was enacted as a result of an agreement between the State Auditor and the State Comptroller to provide a continual control over accounts receivables for the institutions and the State Auditor.

There were 1,113 inquiries received during fiscal 1975; 737 during fiscal 1976; 553 during fiscal 1977; 450 during fiscal 1978; 420 during fiscal 1979, and 438 during fiscal 1980.

Ratioed to the number received in fiscal 1975, there was 33 percent fewer inquiries received during fiscal 1976; 50 percent fewer during fiscal 1977; 59 percent fewer during fiscal 1978; 62 percent fewer during fiscal 1979, and 60 percent in 1980.

As the result of instituting this program, there has been a marked improvement in accounting and recordkeeping at State institutions during the past 5 years. They are also being more responsive to general inquiries regarding third party insurance coverage and in determining the patients' financial resources in arriving at an equitable settlement of outstanding charges.

It is expected that the number of inquiries received will continue at approximately the present rate that we have experienced during the past three years.

APPENDIX

PERSONNEL

- 1) During the past year, the Personnel Director visited the following schools in an endeavor to recruit competent, professional and clerical staff members:

University of Massachusetts - Amherst
Bentley College - Waltham
Merrimack College - Andover
Burdette School - Boston

In addition to recruiting actively at the above schools, candidates from other schools were also encouraged to reply.

- 2) Special contacts were made with a group of potential Performance Audit candidates as a result of several key advertisements placed in certain newspapers and key professional periodicals. Approximately 112 resumes were screened by Personnel and the Performance Audit Managers for the purpose of selecting candidates for interview. Thirty eight (38) were seen by a special Screening Board of 3 members. Ten (10) persons were selected and hired at appropriate levels of capability for the Performance Audit Staff. Totally the department hired 33 new professional employees and 3 new clerical persons during the past fiscal year of 1980. The calibre of the newly hired professional staff members continues to be unusually high. Among the accounting staff taking the CPA examination in the past fiscal year, eleven (11) completed all parts of the CPA examination satisfactorily. Of these, four (4) passed all parts the first time they took the examination. Currently the staff has 17 persons awaiting certification for their CPA license.
- 3) The Cooperative Employee Training Program continues with those schools in the area which participate in such effort. Two of these cooperative students who were offered positions on graduation, have accepted and proven to be

excellent additions to the department. The resultant cut in training time on the job has proven extremely helpful.

- 4) The Department's Affirmative Action Plan has been updated and implemented. Currently, we have four (4) persons located on upward mobility positions. Three (3) of these are clerical persons who were promoted to Voucher Examiner positions and placed with the professional staff in these upward mobility positions upon satisfactory completion of the necessary 15 credit hours of college level accounting courses. During the past fiscal year, five (5) persons were promoted from these upward mobility positions to Junior Field Auditor positions on satisfactorily meeting established promotion criteria. Four key staff persons including the Deputy Auditor, the Personnel Director, the Training Director and the Director of Financial Services, attended an EEO seminar during the past fiscal year.
- 5) The job descriptions of the Department are being reviewed and revised on a continuing basis.

APPENDIX

ORGANIZATION AND STAFFING CHANGES DURING FISCAL YEAR 1980

The Department of the State Auditor of the Commonwealth of Massachusetts has an authorized staff as follows: State Auditor, 4 Deputy Auditors, 1 Chief Director of Audits, 6 Directors of Audits, 11 District Chiefs of Audits, 1 Contract Audit Specialist, 1 Federal Audit Manager, 1 Manager, Performance Audit Section, a field staff of 222 auditors, 13 federally funded auditors, 9 cooperative program employees and 58 administrative and clerical employees.

Five of the staff are Certified Public Accountants. They are:

Philip Daugisiewicz of North Tewksbury
John C. Dimitrakis of Dedham
Brendan T. Flynn of Arlington
Thomas F. McCauley of South Boston
George Nogler of Hudson

The following staff employees have passed the Certified Public Accountant's examination and are awaiting certification:

Arlene F. Ahern of Everett
Stephen P. Concilio of Revere
Michael J. DeStefano of Newton
Peter G. Ferris of Wenham
Donato Guadagnoli of Framingham
Michael J. Medler of Salem
Terri B. Nickerson of Peabody
Patrick O'Neil of Lynn
Eric A. Svendsen of Millis
MaryAnn Tortorici of Woburn

In addition to those listed above, seven employees have previously passed the Certified Public Accountant's examination and are also awaiting certification.

Personnel Changes: During the fiscal year ending June 30, 1980, the following staff appointments, promotions and retirements occurred:

Appointments:

Director of Information:

J. Robert Creamer of Byfield

Chief Field Auditor:

Carl T. Hoynoski of South Deerfield

Supervising Performance Auditor:

Linda S. Foster of Norwood

Vincent Pivnicny of Wollaston

Appointments - Continued:

Senior Field Auditor:

Henry P. Krawiec of Brockton

Senior Performance Auditor:

Susan N. Casey of Andover

Randy Garber of Arlington

Joan Lemler of Boston

Semi-Senior Performance Auditor:

Daniel Aronson of Woburn

Stuart Grifel of Framingham

Thomas E. Holak of Salem

Junior Field Auditor:

John J. Cintolo of Boston

Nitaya Ho of Quincy

Denis J. Vermette of Chicopee

Junior Performance Auditor:

Paul F. Alphen of Wayland

Field Auditor Trainee:

Ralph W. Dunham of Marlboro

James H. Fitzgerald of Braintree

Paul D. Forte of Lynn

Marcia Gordon of Holbrook

Daniel Harrington of South Deerfield

Johan T. Leth-Steensen of Malden

Allen H. Ochrymowicz of Indian Orchard

Francis X. Orfanello of Mattapan

Richard J. Smith of Lawrence

Kathleen Tierney of Milton

David G. Tremblay of Lynn

Maureen E. Walls of Rockland

Christopher Warren of Lawrence

Statistical Typist:

Marjorie J. Brackett of Dorchester

Arete Collins of Peabody

Alexandra Hiou of West Peabody

Margaret St. Lawrence of Holyoke

Promotions:

District Chief of Audits:

Frank J. Cintolo of Norwood
Stephen Cohen of Lowell

Supervising Field Auditors:

Matilda DelVecchio of Saugus
Thomas S. DiMauro of Springfield
Gary Giarrusso of Methuen
Philip D. McDonald of Swampscott

Senior Field Auditors:

Judith E. Blodgett of Peabody
David A. Cores of Medford
James F. Horan of Whitinsville
William A. McEvoy of Newton
John J. McGinn of Peabody
Anthony Mistretta of Waltham
Paul F. Silva of Beverly

Semi-Senior Field Auditors:

Richard L. Antenucci of Malden
Deborah A. Bennett of Natick
Charles D. Chesak of North Andover
Daniel J. Collins of Tewksbury
Peter G. Ferris of Wenham
Steven J. Kelliher of Everett
Frank S. Luzinski of Boston
Kathleen M. McDonough of Milford
Laurie Anne Mollica of Ipswich
Daniel J. Nigro of East Boston
John D. Pietrini of Beverly
Manuel W. Russell of Amherst
Mark D. Sarkisian, Jr. of Auburn
Charles G. Winters of Hatfield

Junior Field Auditors:

Richard A. Blaisdell of Beverly
Marie C. Carney of Holbrook
John DiSilvestro of Lynn
William A. Gondella of Salem
Richard O'Connor of Gloucester

Manager, Performance Audit Section:
Norman Drucker of Arlington

Administrative Assistant to First Deputy Auditor:
Helen M. Shannon of Norwell

Senior Clerk and Stenographer:
Sharon A. Salvati of Boston

Senior Clerk Typist:
Margaret L. Catigano of Mendon

Promotions: (Continued)

Voucher Examiner:

Norah A. Blaney of Quincy
Jane M. Marchurs of Saugus

Retirements:

Philip R. Denning of Winthrop

TRAINING AND PROFESSIONAL DEVELOPMENT

During the 1980 fiscal year, the Department of the State Auditor continued in its commitment to train and develop our professional staff to remain abreast with the changing nature of the auditing profession. Our training programs provide the staff with the most current and innovative auditing procedures and techniques in order to produce audit reports which are responsive to the needs of the taxpayers whose revenue has been applied to support the various programs.

All members of the staff who were not able to attend the five-day study and evaluation of internal control (organization and systems flowcharting) last year were given this opportunity this year. In addition all members of the audit staff who were unable to attend the computer auditing course were given the opportunity this fiscal year. Thirty two auditors attended the flowcharting course which was presented by Professor Joseph McHugh of the University of Massachusetts - Boston. Sixty-four auditors attended the computer course which was given by Professors Joseph Sardinias and Richard Asebrook of the University of Massachusetts - Amherst.

The Department also conducted a five-day specialized audit course in Fraud and Abuse which was administered by the Department of Agriculture Graduate School. Also, the Department offered a one-day Seminar for Supervisors which was given by the Professional Training Associates. These courses were attended by most members of our management staff.

A seven-day orientation course was given to some twenty of our new auditors, as well as two members of the audit staff of the Post Audit Committee. This course, which was conducted primarily by staff members of the Department of the State Auditor, included such topics as State and Federal auditing requirements and standards, State accounting procedures, legal research, and the structure of State government. In connection with this course, presentations were made by

members of the State Treasurer's office, the State Comptroller's office, the Budget Bureau, Affirmative Action personnel and Professor Donald Levitan of Suffolk University.

One of the Auditor's most concerted efforts will be to continue our vigorous training programs through development of additional courses, assistance in the funding of personnel working toward accounting and audit related degrees and attendance at various conferences held by organizations such as the American Institute of C.P.A.'s, Association of Government Accountants, E.D.P. audit organizations and other professional groups committed to the development of the auditing profession.

